



**GREEN & SEIFTER**  
ATTORNEYS, PLLC

110 WEST FAYETTE STREET · ONE LINCOLN CENTER · SUITE 900 · SYRACUSE NEW YORK 13202 · P 315 422 1391 · F 315 422 3549\*

October 4, 2010

**FILED**

OCT 05 2010

OFFICE OF THE BANKRUPTCY CLERK  
UTICA, NY

MICHAEL J. BALANOFF  
LAURENCE G. BOUSQUET  
PHILIP S. BOUSQUET  
CHRISTINE WOODCOCK DETTOR  
DAVID A. HOLSTEIN †  
VIRGINIA A. HOVEMAN \*  
TIMOTHY M. LYNN  
SHARON A. MC AULIFFE  
LAWRENCE M. ORDWAY, JR.  
STEVEN A. PAQUETTE  
PAUL M. PREDMORE  
LOWELL A. SEIFTER ‡  
JAMES L. SONNEBORN  
THOMAS E. TAYLOR \*\*  
JOHN L. VALENTINO  
ROBERT K. WEILER  
HARRISON V. WILLIAMS, JR.

**Re: David Leonard**  
**Case No.: 06-33612**

08-32771

51 10/5/10

Dear Clerk:

Enclosed please find a check in the amount of \$2.45 in relation to a proof of claim filed by the Internal Revenue Service, P.O. Box 21126, Philadelphia, Pennsylvania 19114

Receipt # 61100005

Very truly yours,

GREEN & SEIFTER, ATTORNEYS, PLLC

*Carolyn A. Murphy*

Carolynn A. Murphy, Paralegal  
to Michael J. Balanoff, Trustee

CAM/  
1463159.1

ROBERT D. MC AULIFFE  
1993-1995  
DAVID A. YAFFEE  
1986-2004

ALSO ADMITTED TO IL BAR \*  
ALSO ADMITTED TO DC BAR \*\*  
ALSO ADMITTED TO MA BAR \*\*\*  
ALSO ADMITTED TO FL & PA BAR †  
ALSO ADMITTED TO PA BAR ††  
ALSO CERTIFIED PUBLIC ACCOUNTANT ‡  
NOT FOR SERVICE OF PROCESS ♦